

**Analisis Perhitungan Harga Pokok Produksi dengan Metode Job
Order Costing dan Penentuan Harga Jual pada PD. Sulih Maulida
Jaya**

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ABSTRAK

Perusahaan PD. Sulih Maulida Jaya merupakan perusahaan yang memproduksi mebel sesuai dengan pesanan konsumen yang biasanya harga pokok produksi ditentukan dimuka ketika ada pesanan dari konsumen. Penentuan harga pokok produksi di muka tersebut digunakan agar perusahaan dapat menentukan laba yang diharapkan PD. Sulih Maulida Jaya ketika terjadi proses tawar menawar dengan konsumen.

Hasil penelitian membuktikan bahwa dalam perhitungan harga pokok produksi menurut PD. Sulih Maulida Jaya untuk pesanan kusen sebesar Rp. 980.000. Sedangkan perhitungan harga pokok produksi dengan metode job order costing untuk produk pesanan kusen Rp.1.074.587,01. Berdasarkan hasil analisis adanya perbedaan perhitungan harga pokok produksi antara perhitungan perusahaan dengan metode job order costing disebabkan karena perusahaan tidak mengidentifikasi biaya overhead secara rinci, yang menyebabkan harga pokok produksi yang dihitung perusahaan lebih rendah dibandingkan dengan harga pokok produksi metode job order costing.

Kata Kunci : Harga Pokok Produksi; Job Order Costing; Biaya Overhead.

**Analysis of the Calculation for the Cost of Goods Manufactured
Using Job Order Costing and Determining the Sales Price at PD.
Sulih Maulida Jaya**

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ABSTRACT

PD. Sulih Maulida Jaya is a company that produces furniture according to customer orders that typically the cost of goods manufactured is determined in advance when there is an order from the consumer. Determining the cost of goods manufactured in advance is used so that the company can determine the expected profit of PD. Sulih Maulida Jaya during the bargaining process with consumers.

The research proves that the calculation of the cost of goods manufactured by PD. Sulih Maulida Jaya for ordering sills are Rp. 980.000. While the calculation of the cost of goods manufactured with job order costing method for ordering sills are Rp.1.074.587,01. Based on the analysis, the differences in calculation of the cost of goods manufactured between the calculation by the company with job order costing method because the company did not identify in detail the overhead costs, which causes the calculated cost of goods manufactured is lower than job order costing method.

Keyword : Cost of Goods Manufactured; Job Order Costing; Overhead Costs.